

SOI Products & Services

Statistics of Income (SOI) information is available in publication and electronic formats -- such as computer tapes and diskettes, as well as through the SOI electronic bulletin board and the IRS homepage on the Internet. These products and services are described below along with information on how to obtain them.

Statistical Information Services

For questions on the availability of SOI data, other statistical services, or release dates for new publications, please contact Statistical Information Services (SIS) on:

Fax: (202) 874-0964

Media requests, however, should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination.

SOI Data on the Internet

The IRS World Wide Web site provides another option for accessing SOI data. At present, nearly 800 files reside on *Tax_Stats* (the SOI homepage), covering data similar to that on the SOI electronic bulletin board system (BBS). The main difference between the two is that the BBS includes more information from individual income tax returns, including migration flow and county income data, and is more current. Also, none of the files for sale on the BBS is available on the Web site. To access SOI files on the Web site, look for us at:

http://www.irs.ustreas.gov/prod/tax_stats/index.html

At the *Tax_Stats* site, you will find data on the following:

- Individuals
- Corporations
- Partnerships
- Exempt Organizations
- Estates/Wealth
- International Income and Taxes
- Sole Proprietorships
- Excise Taxes

- Other SOI Information
- About SOI
- Other IRS Information.

SOI Electronic Bulletin Board

The BBS provides access to over 1,200 files. They include data from recent *SOI Bulletins* on returns covering individuals, corporations, partnerships, sole proprietorships, exempt organizations, and estates. The BBS also contains files on projections, excise taxes, personal wealth, and international topics, such as foreign tax credits and Controlled Foreign Corporations, as well as tax collections and refunds from the IRS administrative system.

Certain data files on the BBS, however, are only available on a reimbursable basis. **After access is provided, you will be able to download them by calling (202) 874-9574.** Most of these files will be tabulations of aggregated data, but some will be files of microdata records.

For orders of \$300 or less, access to your requested files will be given within two business days from the time we receive your order form. For orders over this amount, access will be given after we receive payment. You will have access to your requested files for at least one year from the time of your request.

To order any of these files, you may: (1) write to Statistical Information Services (SIS), Statistics of Income Division (CP:R:S:S:P), P.O. Box 2608, Washington, DC 20013-2608; (2) send a FAX to SIS on (202) 874-0964.

An order form is provided at the end of this *Bulletin* and must be completed when placing an order.

Files Currently Available

The following files are currently available on a reimbursable basis.

Individual Income Tax Returns, State Data

Product Code: 95INALST, Price: \$200

Time Period Covered: Tax Year 1995

Type of File: One table, based on the population of returns from the IRS Individual Master File system. This table presents data by state (and for the U.S. total) and by size of adjusted gross income. The data include number of returns and exemptions, adjusted gross income (total and for selected sources), itemized deductions (total and for

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selected types), taxable income, tax liability, and the earned income credit.

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text

Individual Income Tax Returns, County-to-County Migration Data

Product Code: 96MIALCC, *Price:* \$250

Time Period Covered: Filing Years 1995 to 1996

Type of File: One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total “money income,” and median “money income.”

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Word Perfect

See also Other Reimbursable Services section.

Individual Income Tax Returns, County-to-County Migration Data

Product Code: 95MIALCC, *Price:* \$100

Time Period Covered: Filing Years 1994 to 1995

Type of File: See 96MIALCC above.

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text

See also Other Reimbursable Services section.

Individual Income Tax Returns, County-to-County Migration Data

Product Code: 94MIALCC, *Price:* \$100

Time Period Covered: Filing Years 1993 to 1994

Type of File: See 96MIALCC above.

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text

See also Other Reimbursable Services section.

Individual Income Tax Returns, State-to-State Migration Data

Product Code: 96MIALSS, *Price:* \$50

Time Period Covered: Filing Years 1995 to 1996

Type of File: One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by state for the entire United States, including inflows and outflows. The data include number of returns (which can be used to approximate the number of households), number of personal exemptions (which can be used to approximate the population), total

“money income,” and median “money income.”

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text

See also Other Reimbursable Services section.

Individual Income Tax Returns, County Income Data

Product Code: 95INALCO, *Price:* \$50

Time Period Covered: Tax Year 1995

Type of File: One table, based on the population of returns from the IRS Individual Master File system. This table presents data for total “money income,” adjusted gross income (total and for selected sources), number of returns (which can be used to approximate the number of households), and number of personal exemptions (which can be used to approximate the population). The data are presented by county (including state totals).

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Word Perfect

See also Other Reimbursable Services section.

Individual Income Tax Returns, Complete Report

Product Code: 94INALCR--all 20 tables,

94IN01CR--9 tables, covering number of returns filed and sources of income,

94IN02CR--5 tables, covering exemptions and itemized deductions, or

94IN03CR--6 tables, covering tax computations.

Price: \$225 for 94INALCR, or \$75 for 94IN01CR, 94IN02CR, or 94IN03CR. (See “Product Code” above.)

Time Period Covered: Tax Year 1994

Type of File: Tables, based on SOI samples, weighted to estimate the population. Various tables present data by size of adjusted gross income, marital status, or type of tax computation.

Formats: Excel version 4, Lotus 1-2-3 version 1a, Adobe Acrobat PDF

Corporation Income Tax Returns, Complete Report

Product Code: 94COALCR, *Price:* \$225

Time Period Covered: Tax Year 1994

Type of File: Tables, based on SOI samples weighted to estimate the population. Various tables include data on balance sheet, income statement, and tax items. Tables also include selected subjects, such as “S” corporations. The data are presented by selected variables, such as industry, ending accounting periods, and sizes of total assets, business receipts, and total income tax after credits.

Formats: Excel version 4, Lotus 1-2-3 version 1a

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Corporation Income Tax Returns, Complete Report

Product Code: 93COALCR, Price: \$50

Time Period Covered: Tax Year 1993

Type of File: Tables, based on SOI samples weighted to estimate the population. Various tables include data on balance sheet, income statement, and tax items. Tables also include selected subjects, such as "S" corporations. The data are presented by selected variables, such as industry, ending accounting periods, and sizes of total assets, business receipts, and total income tax after credits. *Formats:* Excel version 4, Lotus 1-2-3 version 1a, ASCII text, WordPerfect

Exempt Organizations

Product Code: 94EOALMD, Price: \$300

Time Period Covered: Reporting Year 1994

Type of File: Microdata records of all Forms 990 and 990EZ sampled for the annual SOI study of tax exempt organizations. The sample includes approximately 11,100 IRC section 501(c)(3) organizations and 8,500 IRC section 501(c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small asset classes to 100 percent for large asset classes (i.e., those with assets of \$10 million or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization.

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Adobe Acrobat PDF

Exempt Organizations

Product Code: 93EOALMD, Price: \$200

Time Period Covered: Reporting Year 1993

Type of File: Microdata records of all Forms 990 and 990EZ sampled for the annual SOI study of tax exempt organizations. The sample includes approximately 11,900 IRC section 501(c)(3) organizations and 8,100 IRC section 501(c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small asset classes to 100 percent for large asset classes (i.e., those with assets of \$10 million or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization.

Formats: Excel version 4, Lotus 1-2-3 version 1a, ASCII text, Adobe Acrobat PDF

Private Foundations (and Charitable Trusts)

Product Code: 94PFALMD, Price: \$300

Time Period Covered: Reporting Year 1994

Type of File: Microdata records of all Forms 990-PF sampled for the annual SOI study of private foundations and IRC section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. *It includes approximately 51,000 returns, which represent all of the 1994 PF returns filed and processed through early-May 1997.* SOI intends to continue processing 1994PF's through December 1997 to capture all returns filed over the three-year period, which began in January 1995. Anyone who purchases the "early-May 1997" file will obtain free access to the "December 1997" file when it becomes available. Microdata records contain information on revenue, expenses, assets, and distributions for each foundation or trust.

Formats: Excel version 4, ASCII text, Adobe Acrobat PDF

Private Foundations (and Charitable Trusts)

Product Code: 93PFALMD, Price: \$200

Time Period Covered: Reporting Year 1993

Type of File: Microdata records of all Forms 990-PF sampled for the annual SOI study of private foundations and Internal Revenue Code (IRC) section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 5,200 returns. Sampling rates ranged from 3 percent for small asset classes to 100 percent for large asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust.

Formats: Excel version 4, ASCII text, Adobe Acrobat PDF

Files Available in the Future

The following file will be available on a reimbursable basis in the future. Please check back with us to see when it is ready.

Individual Income Tax Returns, Complete Report

Product Code: 95INALCR--all 20 tables,

*95IN01CR--9 tables, covering number
of returns filed and sources of income,*

*95IN02CR--5 tables, covering exemptions
and itemized deductions, or*

*95IN03CR--6 tables, covering tax compu-
tations.*

Price: to be announced

Time Period Covered: Tax Year 1995

Type of File: Tables, based on SOI samples, weighted to

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estimate the population. Various tables present data by size of adjusted gross income, marital status, or type of tax computation.

Formats: to be announced

Estimated availability: April 1998

SOI Publications & Tapes

The following Statistics of Income reports and tapes can be purchased from SOI. **Prepayment is required for orders of \$100 or more, with checks made payable to the IRS Accounting Section.** Please write:

Statistical Information Services

Statistics of Income Division (CP:R:S:S:P)

Internal Revenue Service

P.O. Box 2608

Washington, DC 20013-2608

or contact SIS directly, as indicated above.

Corporation Source Book, 1994

Publication 1053 -- Price: \$175, plus \$10 for shipping and handling

This 517-page document presents detailed income statement, balance sheet, tax, and selected items, by major and minor industrial groups and size of total assets, for all returns and separately for returns with net income. The report, which underlies the *Statistics of Income -- Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for any year are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). (The *Source Book* is also available on 35mm microfilm for \$175, plus \$10 for shipping and handling, for years from 1982-1992. Issues prior to 1982 are for sale at \$150 per year, plus \$10 for shipping and handling.) A magnetic tape or diskettes containing the tabular statistics for 1994 can be purchased for \$1,500.

Studies of Tax-Exempt Organizations, 1974-1987

Publication 1416 -- Price: \$26, plus \$10 for shipping and handling

This publication presents 22 articles from Statistics of Income studies on tax-exempt organizations. These articles, which emphasize important issues within the nonprofit sector, also appeared in the *SOI Bulletin* or in proceedings of the American Statistical Association and the

Independent Sector Research forum. Topics include:

- nonprofit charitable organizations (primarily charitable, educational, and health organizations);
- private foundations and charitable trusts; and
- unrelated business income of exempt organizations.

Studies of Tax-Exempt Organizations, 1986-1992

Publication 1416 -- Price: \$26, plus \$10 for shipping and handling

This is the second volume in a series of SOI publications on tax-exempt, nonprofit organizations. It includes data covering 1986-1992 and contains 12 previously published articles from SOI studies, including the *SOI Bulletin*, as well as papers prepared for the *Journal of Nonprofit Management* Sector Research Forum, the National Research Council's Committee on National Statistics, and the American Statistical Association.

Studies of International Income and Taxes, 1984-1988

Publication 1267 -- Price: \$26, plus \$10 for shipping and handling

This report presents information from 13 SOI studies in the international area (many of them previously published in the *SOI Bulletin*), including:

- foreign activity of U.S. corporations;
- activity of foreign corporations in the United States;
- foreign-controlled U.S. corporations;
- statistics related to individuals, trusts, and estates; and
- data presented by geographical area or industrial activity, as well as other classifiers.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773 -- Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected

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years 1962-1989, as well as a discussion of the relationship among realized income, wealth, and well-being.

Turning Administrative Systems Into Information Systems--1995

Publication 1299--Price: Free, except for \$10 for shipping and handling

This is the fourth volume in the current IRS methodology reports series, which documents technological and methodological changes in SOI programs and other related statistical uses of administrative records. (The series previously released 10 volumes under the title *Statistics of Income and Related Administrative Record Research*.) This year's compilation has been divided into five major sections, each focusing on a somewhat different area of research:

- description of SOI migration data;
- sample designs and redesigns;
- weighting and estimation research;
- analytical approaches to quality improvement; and
- record linkage applications for health care policy.

Individual Public-Use Magnetic Tape Microdata Files
Entire United States: \$2,150 (no identifiable data)
Per State: \$4,000 (state tax authorities only; has identifiable data)

These files include individual income tax returns for 1979-1992. A limited number of files for 1989 are also available on CD-ROM. (Individual income tax returns for 1966-1978 are available for sale by writing to the Center for Electronic Records (NNX) of the National Archives and Records Administration, Washington, DC 20408.) Files containing more limited data for each State are also available for 1985 and 1988. All of these files have been edited to protect the confidentiality of individual taxpayers.

Exempt Organizations (Forms 990 and 990EZ)
Magnetic Tape Microdata Files
Any year: \$450 per year

Files for nonprofit charitable organizations for 1982-1983 and 1985-1994 are available.
See also the SOI Electronic Bulletin Board section.

Private Foundations (and Charitable Trusts) (Form 990-PF) Magnetic Tape Microdata Files
Any year: \$400 per year

Files for private foundations for 1982-1983 and 1985-

1994 are available.

See also the SOI Electronic Bulletin Board section.

SOI Publications Available from GPO

The following SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800**. They may also be obtained by using the order form at the end of this *Bulletin* or write:

Superintendent of Documents
P.O. Box 371954
Pittsburgh, PA 15250-7954.

If you determine from the Government Printing Office that any of the next three items is out of print, please fax the SIS on (202) 874-0964 for assistance.

Statistics of Income (SOI) Bulletin
Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: \$29; Single copy price: \$15

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as from periodic or special studies of particular interest to tax analysts and administrators and to economists. Historical tables include data from SOI, as well as on tax collections and refunds by type of tax.

Statistics of Income--1994,
Corporation Income Tax Returns
Publication 16, Stock No. 048-004-02386-5
Price: \$17

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 1994 through June 1995 than those published earlier in the *SOI Bulletin*.

Presents information on:

- receipts;
- deductions;
- net income;
- taxable income;
- income tax;
- tax credits;
- assets; and
- liabilities.

Classifies data by:

- industry;
- accounting period;
- size of total assets; and
- size of business receipts.

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Statistics of Income -- 1994,
Individual Income Tax Returns
Publication 1304, Stock No. 048-004-02377-6
Price \$14

This report presents more comprehensive and complete data on individual income tax returns for 1994 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
■ sources of income;	■ size of adjusted
■ exemptions;	gross income; and
■ itemized deductions; and	■ marital status.
■ tax computations.	

Other Reimbursable Services

The following SOI products are also available for sale in electronic or other formats. (Data availability and prices are subject to change and were most recently revised in July 1997.)

County-to-County Migration Data
Price for diskettes: Any year, 1984 - 1996 — \$375 per year (entire United States); \$50 per year (single state)

Compilations are available showing migration patterns, from where to where, by county, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1984 and 1996 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are also available as hard copy for all years between 1978 and 1996 at \$5 per county (for inflows) and \$5 per county (for outflows), plus \$30 handling fee per order.

See also the SOI Electronic Bulletin Board section.

State-to-State Migration Data
Price for diskettes: Any year, 1989 - 1996 — \$75 per year (entire United States)

Compilations are available showing migration patterns,

from where to where, by state, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1989 and 1996 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are also available as hard copy for all years between 1986 and 1996 at \$5 per state (for inflows) and \$5 per state (for outflows), plus \$30 handling fee per order.

See also the SOI Electronic Bulletin Board section.

County Income Data
Price for diskettes: Any year, 1989 - 1995 — \$75 per year (entire United States)

Tables present adjusted gross income by source and number of personal exemptions (which can be used to approximate population) reported on individual income tax returns for Income Years 1989 through 1995. Data are also available as hard copy for all years between 1988 and 1995 at \$10 per state, plus \$30 handling fee per order.

See also the SOI Electronic Bulletin Board section.

ZIP Code Area Data
Price: \$2,000 (entire United States); \$40 single state

Statistics are available for Income Year 1991 only, either on computer tape or diskette, showing the number of individual income tax returns, the number of personal exemptions (which can be used to approximate population), adjusted gross income, and income tax, by 5-digit ZIP Code.

Other Unpublished Tabulations

Price depends on the request

Unpublished tabulations are also available, including detailed tables underlying those published in the *SOI Bulletin*. Special tabulations may also be produced, depending on the availability of resources.